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FINANCE DEPARTMENT

NOTIFICATION

The 31st March, 2020

S.R.O. No. 97/2020— I In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017 published in the Extraordinary issue No. 1143 of the *Odisha Gazette*, dated the 29th June, 2017 bearing S.R.O. No 305/2017, as amended from time to time and the last being amended in the Finance Department notification No.39335-FIN-CT1-TAX-0043/2017/FIN, published in the Extraordinary issue No. 2135 of the *Odisha Gazette*, dated the 22nd November, 2019, bearing S.R.O No. 330/2019, namely:—

In the said notification, in the Table, against serial number 25,—

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

; and

(b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall come into force with effect from the 1st day of April, 2020.

[No.10678-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government